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| Maricopa County | Internal Policy | Number: B1008 |
| Policy | Title: Non-Departmental Policy | <u>Issue Date:</u> February 2007 |
| Policy Category: Management & Budget | <u>Initiating Department:</u> Office of Management and Budget | <u>Revision:</u> N/A |
| Reviewed by: | Approved by: | <u>Revision Date:</u> N/A |

1. PURPOSE

The purpose of this policy is to provide guidelines for developing and administering Non-Departmental budgets to the Office of Management and Budget and other departments so that they can use the budget in an acceptable and consistent manner.

2. GUIDELINES

- a) **USE:** Non-departmental budgets will be established and maintained for revenues and expenditures that are not related to a specific department. Non-departmental budgets will be established and maintained for both recurring and non-recurring revenues and expenditures. Recurring expenditures and revenues will be budgeted and reported as "Non-Departmental", while non-recurring revenues and expenditures will be budgeted and reported as "Appropriated Fund Balance". Non-Departmental and Appropriated Fund Balance budgets will be established and maintained in the General Fund, the Detention Fund, and any other fund with applicable revenues and expenditures.
- b) **REVENUE:** General revenues that are not related to specific programs, activities or departments will be budgeted and reported in Non-Departmental or Appropriated Fund Balance. Such revenues include, but are not limited to, the following:
 - i) Property Taxes
 - ii) State Shared Sales Taxes
 - iii) State Shared Vehicle License Taxes
 - iv) Jail Excise Taxes
 - v) Payments in Lieu of taxes
- c) **EXPENDITURES:** General expenditures that benefit the County as a whole, are not specific to a single department, or which are best managed outside of a specific department will be budgeted in Non-Departmental or Appropriated Fund Balance. These expenditures include, but are not limited to, the following:
 - i) General Debt Service
 - ii) Taxes and Assessments
 - iii) Board-approved Special Projects or Initiatives
 - iv) Major Technology Projects
 - v) Facilities Major Maintenance
 - vi) Capital Improvement Projects
- d) **CONTINGENCY APPROPRIATIONS:** The purpose of a Contingency appropriation is to maintain a reserve of expenditure authority from which specific amounts can be transferred to other appropriated budgets after adoption of the annual budget to cover emergency or critical items. Contingency appropriations will be established within Non-Departmental and Appropriated Fund Balance for the General Fund, Detention Fund, and other funds as appropriate. Contingency appropriations will be established for general purposes or reserved for specific issues. The Board of Supervisors must approve all transfers from Contingency appropriations.

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- e) ADMINISTRATION: Non-Departmental and Appropriated Fund Balance budgets will be administered by the Office of Management and Budget under the direction of the County Manager and the Deputy County Manager. The Deputy County Manager or designee must authorize all expenditures prior to incurring obligations or making payments.